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UNITED STATES

State Revenue Stamps

UNITED STATES
REVENUE SOCIETY
1910

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HAND BOOK AND CHECK LIST

of

United States State Revenue Stamps

By J. Delano Bartlett

SEP 16 '05

United States Revenue Society
1910

Springfield, Mass.

JOHN C. OTTO
SPRINGFIELD, MASSACHUSETTS

A CHECK list of the revenue stamps issued by our various States, revised and brought up to date, has been much needed by collectors; and this book is placed before you to supply that want. It has not been our aim to list all the minor varieties and shades possible for the specialist to include in his collection, but to give a list of all the principal varieties such as the average collector would desire. Notes have been inserted throughout, calling attention to the less important differences which can be followed more deeply by those who desire to do so.

Undoubtedly the circular stamps of California are the most difficult to classify and list correctly. It will be noted that all values are listed on several varieties of paper. This may not be correct, but it is known that several values *do exist* on all of the varieties of paper mentioned, and it is probable that all exist.

The stamps of the other States have not been so difficult to classify, and in most cases we have had possession of the stamps before listing, as well as copies of the laws authorizing their issue.

Many States have used tags to show that the Inspection Tax had been paid upon Feed Stuff and Fertilizer, but for lack of space, as well as definite information in regard to some issues, we have omitted them from this list, trusting that we can include them in some future work.

Thanks are due several of our members for submitting specimens for examination and assisting materially in compiling this list. Special credit should be given Mr. E. R. Vanderhoof for his work on the New York State Revenues.

Through the kindness of the Scotts Stamp & Coin Co. of 127 Madison Ave., New York City, we are able to illustrate the comptrollers surcharges that are found on the California revenues, as they have kindly loaned us the cuts used in the Adanaw Revenue Catalogue, published in 1893.

J. DELANO BARTLETT,

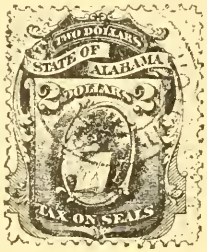
July 20, 1910. Secretary.

ALABAMA

TAX ON SEALS

Law passed Feb., 1867. Law repealed Dec. 3, 1884.

A tax of $2.00 was made upon the Seal of the Clerk of Supreme Court, Comptroller and the Secretary of State, and a tax of $1.00 upon seals of all other public officers who are required to use a seal.



1867. 24 x 30. Engraved, Ornamental design, with shield and old Coat of Arms of State in center. Value at top with "State of Alabama" underneath, "Tax on Seals" at bottom. White wove paper, rouletted.

1 $1.00 vermilion

1868 Same, perforated 12.

2 $1.00 vermilion.
3 $2.00 blue

It is claimed that a $3.00 green exists as an essay, but the law does not provide for the use of such a value, and some believe that it was made for collectors.

FEED STUFF

Laws regulating the inspection of feed stuff and authorizing the issue of three stamps with the values ½c, ¾c and 1c was approved Aug. 26, 1909, and went into effect Dec. 31, 1909. No rate of taxation was given in the law, therefore the Attorney General ruled out that section authorizing the stamp. Whether any of the stamps were issued prior to this ruling has not been ascertained, neither do we know whether the plates were ever prepared.

CALIFORNIA

Law went into effect 1856. Law repealed in 1875?

All of the circular stamps have expressed in the central tablet the amount upon which the stamp pays tax, which differs in the various issues and kinds of stamps. The rectangular stamps which were first issued in 1865 were for use as a general revenue, and the nature of the document determined the rate, therefore it is impossible to give it here.

The various comptrollers issuing the stamps had their initials surcharged upon each stamp before issue. Some do not show this surcharge, but it is believed that such specimens received the surcharge so lightly they are not visible to the eye. The various comptrollers and types of surcharge are as follows:

George W. Whitmann, 1856-1858

A. R. Metoney, 1858-1859

Type I.

Type II.

Type III.

S. H. Brooks, 1859-1861

Type IV.

James S. Gillen, 1861-1862

Gillen served from Nov. 20, 1861, to Jan. 6, 1862. No stamps are known with his initials, but they may exist.

G. R. Warren, 1862-1863

Type V.

Type VI.

Type VII.

George Oulton, 1863-1867

Type VIII.

Type IX.

Robert Watt, 1867-1871—"R.W." single circle.

James J. Green, 1871-1875—"J.J.G." single circle.

We have not attempted to mention just what stamps are known to exist with the particular surcharge, but have given at the close of each set the surcharges to be found on that set. All values may or may not exist with each surcharge. The same can be said of the color of ink used for the surcharge.

Many kinds and qualities of paper were used, but we have listed only those which can be easily identified and placed by all collectors.

We have ignored the mention of all shades, as most of the stamps exist from light to dark.

All the circular stamps were issued imperforated, and those with wide margins and square corners are much desired by collectors. Most of these stamps are found with the corners clipped and even cut to shape of the stamp. While round die cut specimens are not rare, they should not be confused with those cut to shape with scissors. Scissors cut stamps have irregular edges, while die cut are smooth and regular. The circular die cuts exist in several sizes from 25 to 35 mm. in diameter. There also exist some values with saw tooth die cut. These are very rare and seldom seen by collectors. We are not in a position to list these die cuts, as our list would be very incomplete and of little value.

The rectangular stamp also exists die cut as well as rouletted, but we list these as separate varieties.

ATTORNEY AT LAW

1857. 26 x 26. Circular design border containing "California State Tax" in colorless letters, "Attorney" above, "At Law" below central table containing value. Thin blue wove paper imperforated.

1 $10.00 carmine.

Comptroller's surcharge, G. R. W., type VII., in black.

BILL OF LADING

1857. 33 x 33. Circular design border containing "California State Tax" in colorless letters. "Bill of Lading" above. "First," "Second," "Third," or "Fourth" below. Tablet in center containing the amount the stamp was to be used for with value below. Thin bluish wove paper, imperforated.

			First	Second	Third	Fourth
1	30c	red vermilion	x	x	x	x
2	40c	" "	x	x	x	x
3	50c	" "	x	x	x	x
4	$1.00	" "	x	x	x	x
5	2.00	" "	x	x	x	x
6	4.00	" "	x	x	x	x
7	10.00	" "	x	x	x	x
8	20.00	" "	x	x	x	x
9	40.00	" "	x	x	x	x
10	100.00	" "	x	x	x	x
11	200.00	" "	x	x	x	x
12	400.00	" "	x	x	x	x

Comptroller's surcharges, G. W. W., type I., thick and thin letters in blue; A. R. M., type II. and III., in blue, and S. H. B., type IV., in both blue and black.

There have been listed and mentioned at various times the 20c, 60c, $3.00, $30.00 and $300.00, but it is very doubtful whether they exist, as it is thought the chroniclers confused this with some other issue.

BILLS OF EXCHANGE

1857 26 x 26. Circular design similar to the Bill of Lading but somewhat smaller. "Exchange" above in solid letters, "First,"

"Second" or "Third" below in solid letters. Tablet in center containing the amount the stamp was to be used for with value below. Thin white wove paper, imperforated.

		First	Second	Third
1	8c blue on white	x	x	x
2	20c " "	x	x	x
3	30c " "	x	x	x
4	40c " "	x	x	x
5	60c " "	x	x	x
6	80c " "	x	x	x
7	$1.00 " "	x	x	x
8	1.40 " "	x	x	x
9	2.00 " "	x	x	x
10	3.00 " "	x	x	x
11	4.00 " "	x	x	x
12	6.00 " "	x	x	x
13	8.00 " "	x	x	x
14	10.00 " "	x	x	x
15	14.00 " "	x	x	x
16	20.00 " "	x	x	x
17	30.00 " "	x	x	x

Comptroller's surcharge, G. W. W., type I., in both thick and thin letters, in blue, black and red.

Moens lists the $38.00, $40.00 and $56.00, but we have never seen copies of them.

1857.? 26 x 26. Same as preceding issue except being on blue laid paper, imperforated.

		First	Second	Third
18	8c blue on blue	x	x	x
19	20c " "	x	x	x
20	30c " "	x	x	x
21	40c " "	x	x	x
22	60c " "	x	x	x
23	80c " "	x	x	x
24	$1.00 " "	x	x	x
25	1.40 " "	x	x	x
26	2.00 " "	x	x	x
27	3.00 " "	x	x	x
28	4.00 " "	x	x	x
29	6.00 " "	x	x	x
30	8.00 " "	x	x	x
31	10.00 " "	x	x	x
32	14.00 " "	x	x	x
33	20.00 " "	x	x	x
34	30.00 " "	x	x	x

Comptroller's surcharge, type G. W. W., type I., in thick and thin letters, in blue, black and red.

The $38.00, $40.00 and $56.00 were listed by Moens, but we know of no specimens.

1858. Same as preceding issue except the stamp is printed in carmine and the paper is very thin wove with a bluish tinge, imperforated.

			First	Second	Third
35	8c	carmine on thin bluish	x	x	x
36	20c	" "	x	x	x
37	30c	" "	x	x	x
38	40c	" "	x	x	x
39	60c	" "	x	x	x
40	80c	" "	x	x	x
41	$1.00	" "	x	x	x
42	1.40	" "	x	x	x
43	2.00	" "	x	x	x
44	3.00	" "	x	x	x
45	4.00	" "	x	x	x
46	6.00	" "	x	x	x
47	8.00	" "	x	x	x
48	10.00	" "	x	x	x
49	14.00	" "	x	x	x
50	20.00	" "	x	x	x
51	30.00	" "	x	x	x

Comptroller's surcharges, G. W. W., type I., in thick and thin letters; S. H. B., type IV.; G. R. W., type V., VI. and VII., all in blue. Have seen several specimens with S. H. B. surcharge on a much darker bluish paper. There have been listed the $38.00, $40.00, $56.00, $90.00 and $175.00 of this issue.

1860. 26 x 26. Same as preceding issue except on very thin wove paper with yellowish tinge (commonly called white), imperforated.

			First	Second	Third
52	8c	carmine on yellowish white	x	x	x
53	20c	" "	x	x	x
54	30c	" "	x	x	x
55	40c	" "	x	x	x
56	60c	" "	x	x	x
57	80c	" "	x	x	x
58	$1.00	" "	x	x	x
59	1.40	" "	x	x	x
60	2.00	" "	x	x	x
61	3.00	" "	x	x	x
62	4.00	" "	x	x	x
63	6.00	" "	x	x	x
64	8.00	" "	x	x	x
65	10.00	" "	x	x	x
66	14.00	" "	x	x	x
67	20.00	" "	x	x	x
68	30.00	" "	x	x	x

Comptroller's surcharges, S. H. B., type IV., and G. R. W., type V., VI. and VII., all in blue.

There have been listed the $38.00, $40.00, $56.00, $90.00 and $175.00 of this issue.

1863. 26 x 26. Same as preceding issue except on medium wove paper with yellowish tinge, imperforated.

			First	Second	Third
69	8c	carmine on yellowish white	x	x	x
70	20c	" "	x	x	x
71	30c	" "	x	x	x
72	40c	" "	x	x	x
73	60c	" "	x	x	x
74	80c	" "	x	x	x
75	$1.00	" "	x	x	x
76	1.40	" "	x	x	x
77	2.00	" "	x	x	x
78	3.00	" "	x	x	x
79	4.00	" "	x	x	x
80	6.00	" "	x	x	x
81	8.00	" "	x	x	x
82	10.00	" "	x	x	x
83	14.00	" "	x	x	x
84	20.00	" "	x	x	x
85	30.00	" "	x	x	x
86	38.00	" "	x	x	x
87	56.00	" "	x	x	x
88	90.00	" "	x	x	x
89	175.00	" "	x	x	x

Comptroller's surcharges, G. R. W., type VII., and G. O., type VIII. and X., all in blue.

1860. 26 x 26. Same as preceding issue except on white laid paper, imperforated.

			First	Second
90	8c	carmine on white laid	x	x
91	20c	" " "	x	x

Comptroller's surcharges, S. H. B., type V., and G. R. W., type VI., all in blue.

1860. 26 x 26. Same as preceding issues except the letters "California State Tax" are much larger, also the central tablet is larger and the numbers on the stamp differ. Thin yellowish white paper, imperforated.

			First	Second	Third
92	$4.00	carmine on thin yellowish white	x	x	x
93	10.00	" " "	x	x	x
94	20.00	" " "	x	x	x

Comptroller's surcharge, S. H. B., type IV., in blue.

1863. 26 x 26. Same as preceding issue with large type, except on medium yellowish paper, imperforated.

			First	Second	Third
95	$4.00	carmine on yellowish white	?	?	?

Comptroller's surcharge, G. O., in blue.

1863. 26 x 26. Same as the first issue of Bill of Exchange, except the word "Exchange" and "First" or "Second" are *open* letter with dot after "tax." Medium wove paper, imperforated.

			First	Second
96	8c	carmine	x	x
97	20c	"	x	x
98	30c	"	x	x
99	40c	"	x	x
100	60c	"	x	x
101	80c	"	x	x
102	$1.40	"	x	x
103	3.00	"	x	x
104	4.00	"	x	x
105	6.00	"	x	x
106	8.00	"	x	x
107	10.00	"	x	x

Comptroller's surcharges, G. R. W., type VII., and G. O., type VIII. and IX., all in blue.

Sterling lists the $1.00 and $2.00, but we doubt their existence.

1863. 26 x 26. Same as preceding issue, without dot after "tax."

			First	Second
108	20c	carmine	x	x
109	30c	"	x	x
110	60c	"	x	x
111	$1.00	"	x	x
112	2.00	"	x	x
113	3.00	"	x	x
114	4.00	"	x	x
115	6.00	"	x	x

The 30c First has tax spelled "TAN," while in Second it is spelled correctly.

Comptroller's surcharges, G. R. W., type VII., and G. O., type VIII. and IX., all in blue.

INSURANCE

1857. 33 x 33. Same design as "Bill of Lading," but the words "Bill of Lading" are replaced with the word "Insurance," and in place of "First, etc." the number of months are given. Thin bluish paper, imperforated.

			3 Mo.	
1	5c	carmine	Amt.	$200
2	12½c	"	"	500
3	25c	"	"	1,000
4	50c	"	"	2,000
5	$1.25	"	"	5,000
6	2.50	"	"	10,000
7	5.00	"	"	20,000

Comptroller's surcharges, G. W. W., type I.; A. R. M., type II. and III., and S. R. B., type IV., all in blue.

A 10c and $10.00 have been listed.

6 Mo.

8	10c	carmine	Amt.	$200
9	25c	"	"	500
10	50	"	"	1,000
11	$1.00	"	"	2,000
12	2.50	"	"	5,000
13	5. 0	"	"	10,000

A 20c and $10.00 has been listed.

Comptroller's surcharges, G. W. W., type I.; A. R. M., type II. and III., and S. R. B., type IV., all in blue.

9 Mo.

14	15c	carmine	Amt.	$200
15	25c	"	"	500

Comptroller's surcharges, G. W. W., type I.; A. R. M., type II. and III., and S. R. B., type IV., all in blue.

A $1.00 has been listed.

12 Mo.

16	15c	carmine	Amt.	100
17	20c	"	"	200
18	50c	"	"	500
19	$1.00	"	"	1,000
20	2.00	"	"	2,000
21	5.00	"	"	5,000
22	10.00	"	"	10,000

Comptroller's surcharges, G. W. W., type I., and S. H. B., type IV, in blue.

1861. 33 x 33. Same design as preceding issue, except on thin yellowish paper, imperforated.

3 Mo.

23	5c	carmine	Amt.	$200
24	12½c	"	"	500
25	25c	"	"	1,000
26	50c	"	"	2,000
27	$1.25	"	"	5,000
28	2.50	"	"	10,000
29	5.00	"	"	20,000

Comptroller's surcharge, S. H. B., type IV, in blue.

A 10c and $10.00 have been listed.

6 Mo.

30	10c	carmine	Amt.	$200
31	25c	"	"	500
32	50c	"	"	1,000
33	$1.00	"	"	2,000
34	2.50	"	"	5,000
35	5.00	"	"	10,000

Comptroller's surcharge, S. H. B., type IV., in blue.

A 20c and $10.00 have been listed.

9 Mo.

36	15c	carmine	Amt.	$200
37	25c	"	"	500

Comptroller's surcharge, S. H. B., type IV., in blue.

A $1.00 has been listed.

12 Mo.

38	15c	carmine	Amt.	$100
39	20c	"	"	200
40	50c	"	"	500
41	$1.00	"	"	1,000
42	2.00	"	"	2,000
43	5.00	"	"	5,000
44	10.00	"	"	10,000

Comptroller's surcharge, S. H. B., type IV., in blue.

1857. 26x26. Circular design similar to preceding issue, but somewhat smaller. Blank space below central tablet. Thin wove white paper, imperforated.

45	4c	blue	$20 to	$50
46	20c	"	50 to	100
47	30c	"	100 to	150
48	40c	"	150 to	200
49	50c	"	200 to	250
50	$1.00	"	750 to	1,000
51	1.50	"	1,000 to	1,500
52	2.00	"	1,500 to	2,000
53	3.00	"	2,000 to	3,000
54	4.00	"	3,000 to	4,000
55	5.00	"	4,000 to	5,000
56	6.00	"	5,000 to	?
57	10.00	"	7,000 to	10,000
58	15.00	"	10,000 to	15,000

Comptroller's surcharge, G. W. W., type I., in blue, black and red.

Several other values have been listed and may exist.

1859. 26x 26. Same as preceding issue, except printed in carmine on thin bluish paper, imperforated.

59	20c	carmine	$50 to	$100
60	30c	"	100 to	150
61	40c	"	150 to	200
62	50c	"	200 to	250

Comptroller's surcharges, S. H. B., type IV., and G. R. W., type V., in blue.

1860. 26 x 26. Same as preceding issue, except rate of insurance is changed. Thin white paper, imperforated.

63	4c	carmine	$20 to	$50
64	10c	"	50 to	100
65	15c	"	100 to	150

66	20c	carmine	$150 to	$200
67	20c	" error.	150 to	300
68	30c	" error.	200 to	250
69	30c	"	200 to	300
70	40c	"	300 to	400
71	50c	"	400 to	500
72	70c	"	500 to	750
73	$1.00	"	750 to	1,000
74	1.50	"	1,000 to	1,500
75	2.00	"	1,500 to	2,000
76	3.00	"	2,000 to	3,000
77	4.00	"	3,000 to	4,000
78	5.00	"	4,000 to	5,000
79	6.00	"	5,000 to	6,000
80	7.00	"	6,000 to	7,000
81	10.00	"	7,000 to	10,000
82	15.00	"	10,000 to	15,000
83	19.00	"	15,000 to	20,000

Comptroller's surcharges, S. H. B., type IV., and G. R. W., type V., VI. and VII., all in blue.

1863. 26 x 26. Same as preceding issue, except on medium white paper, imperforated.

84	4c	carmine	$20 to	$50
85	10c	"	50 to	100
86	15c	"	100 to	150
87	20c	"	150 to	200
88	30c	"	200 to	300
89	40c	"	300 to	400
90	50c	"	400 to	500
91	70c	"	500 to	750
92	$1.00	"	750 to	1,000
93	1.50	"	1,000 to	1,500
94	2.00	"	1,500 to	2,000
95	3.00	"	2,000 to	3,000
96	4.00	"	3,000 to	4,000
97	5.00	"	4,000 to	5,000
98	6.00	"	5,000 to	6,000
99	7.00	"	6,000 to	7,000
100	10.00	"	7,000 to	10,000
101	15.00	"	10,000 to	15,000
102	19.00	"	15,000 to	20,000

Comptroller's surcharges, G. R. W., type VII., and G. O., type VIII. and IX., all in blue.

1863. 26 x 26. Same as preceding issue, on white laid paper, imperforated.

103	50c	carmine	400 to	500

PASSENGER

1859. 26 x 26. Similar design to insurance stamp, except that the word "Insurance" is replaced with the word "Passenger" in solid letters. Tablet in center has value with the word "Steer-

age," "2nd Class," or "1st Class." Thin bluish paper, imperforated.

1	$2.00	carmine	Steerage
2	4.00	"	2d Class
3	6.00	"	1st Class

Comptroller's surcharges, A. R. M., type II. and III.; G. R. W., type V., VI. and VII., all in blue.

1859. 26 x 26. Same as preceding issue, except on medium white wove paper, imperforated.

4	$2.00	carmine	Steerage
5	4.00	"	2d Class
6	6.00	"	1st Class

Comptroller's surcharges, G. R. W., type VII., and G. O., type VIII. and IX., all in blue.

1862. 26 x 26. Same as preceding issue, except "Passengers" is in open letters. White wove paper, imperforated.

7	$2.00	carmine	Steerage
8	4.00	"	2d Class
9	6.00	"	1st Class

Comptroller's surcharge, G. R. W., type V., in blue.

POLL TAX

The so-called poll-tax stamps of California are simply designs, similar to stamps with the words "Poll Tax 2 dollars," printed on a poll tax receipt. These can in no way be considered stamps.

STATE REVENUE

1865. 20 x 24. Rectangular stamp "California" above "State Revenue" below, value at sides. Numerals of value in the four corners, also large numerals for value in center. White wove paper.
A, Imperforated. B, Rouletted. C, Die cut.

			A	B	C
1	4c	orange	x	x	
2	4c	yellow	x	x	
3	8c	brown	x		
4	10c	blue	x	x	x
5	15c	blue	x		x
6	20c	brown	x	x	x
7	30c	carmine	x		x
8	40c	carmine	x	x	

			A	B	C
9	50c	brown	x		
10	50c	violet	x		x
11	50c	yellow	x	x	x
12	60c	carmine	x		
13	70c	brown	x		
14	70c	orange	x		x
15	80c	carmine	x		x
16	$1.00	violet	x		x
17	1.00	yellow	x	x	x
18	1.40	green	x		
19	1.50	green	x		x
20	2.00	violet	x		x
21	3.00	carmine	x		x
22	3.00	blue	x		x
23	3.00	green	x		x
24	4.00	carmine	x		x
25	4.00	green	x		x
26	5.00	carmine	x		x
27	6.00	carmine	x		
28	7.00	blue	x		x
29	7.00	brown, violet	x		
30	8.00	brown	x		
31	10.00	yellow, brown	x		x
32	10.00	brown, violet	x		x
33	10.00	violet	x		
34	14.00	violet	x		
35	15.00	blue	x		
36	15.00	orange, brown	x		
37	19.00	claret	x		
38	20.00	carmine, red	x		
39	28.00	violet	x		
40	30.00	carmine	x		
41	38.00	violet	x		
42	45.00	brown	x		
43	45.00	violet	x		
44	56.00	brown	x		
45	56.00	violet	x		

Comptroller's surcharges, G. O., type VIII. and IX., in blue; R. W., in black and in blue; J. J. G., in black.

Essays of the 30c in brown, 50c in carmine and the $5.00 in violet exist.

FLORIDA

FEED STUFF

Law went into effect Aug. 22, 1905, and is still in force.

Tax rate 25c per ton. Signature of B. E. McLin appears on all these stamps, as he has been Commissioner of Agriculture since Jan. 1st, 1901.

1905. 39 x 23. Engraved by Franklin-Lee Bank Note Co. Dragon head at left with "Inspection Tax" in colorless letters in upper border. Value expressed in pounds. White wove paper, perforated 12.

1	50 lb.	carmine	
2	100 "	"	
3	125 "	"	
4	175 "	"	

There is nothing on the face of these stamps to show that they are intended to pay tax upon feed stuff, but the commissioner states that the carmine stamps are for feed stuff and the black for fertilizer.

FERTILIZERS

Law went into effect June 3, 1889, and is still in force. Tax rate 25c per ton. L. B. Wombwell assumed the duties of Commissioner of Agriculture Jan. 1, 1889, and served until his death n 1900. B. E. McLin succeeded him Jan. 1, 1901, and is now serving. The tag system of collecting the inspection tax was used at first for a few months, when stamp were adopted. Stamps used during Wombwell's term had no value expressed. Have been unable to ascertain the dates when the various colors were used, but can only state that they were issued in the following order: Black, green, brown.

1889. 37 x 22. Engraved by Franklin Bank Note Co. Dragon's head at left, "Inspection Tax Paid" in color on shaded background. No value given. Signature "L. B. Wombwell." White wove paper, perforated 11.

1	no value	black
2	"	green
3	"	brown

1902. 39 x 23. Same as stamps for feed stuff for 1905, except printed in black. (See note under Feed Stuff.) White wove paper, perforated 12.

4	100 lb.	black
5	125 "	"
6	200 "	"
7	250 "	"

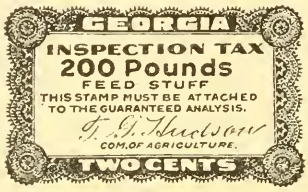
We note two shades of paper for this set and the feed stuff stamps. One is bluish white, while the other has a yellow tinge.

GEORGIA

FEED STUFF

Law went into effect Aug. 1, 1907, and is still in force.

Tax rate 20c per ton. Signature of T. G. Hudson appears on these stamps, he being Commissioner of Agriculture.



1907. 40 x 24. Lithographed. Scalloped saw-tooth border, with "Georgia" in colorless letters in top border, and value in lower border. Inscription in center in five lines. Yellow and white wove paper, roulette 4¼.

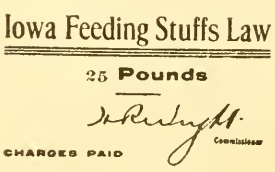
1	½c	50 lbs.		blue on yellow
2	¾c	75	"	brown on white
		a,		imperforate horizontally
3	1c	100	"	green on yellow
4	1¼c	125	"	carmine on yellow
5	1½c	150	"	slate on yellow
6	1¾c	175	"	yellow orange on white
7	2c	200	"	lilac on white.

IOWA

FEED STUFF

Law went into effect July 4, 1907, and is still in force.

Tax 10c per ton. H. R. Wright was the Food and Dairy Commissioner from May 1, 1906, to May 1, 1910; W. B. Barney from May 1, 1910, and is still serving.



1907. 36 x 19. Type set "Iowa Feeding Stuff Law" at top with 3 parallel lines under. Value in pounds in center. Signature "H. R. Wright," "Charges Paid" at lower left corner. White wove paper, perforated 12.

1	25 lbs.	black
2	50 "	"
3	100 "	"
4	*no value	"

*In number 4 the value and the word "pounds" were omitted, leaving the space blank. This stamp is intended to be used on lots of one ton and over, the amount to be written in by the Commissioner. Have seen this stamp with "140 lbs." printed in with rubber stamp. As these stamps are type set there are several slight variations in the position of the figures of value and in the parallel lines, but can not be classed as varieties.

1910. 36 x 19. Type set. Same wording and general make up as last set, except 2 parallel lines instead of 3, and signature W. B. Barney. White wove paper, perforated 12.

5	140 lbs.	black
6	1 ton	"

KENTUCKY

FERTILIZER

We are unable to state just when the law went into effect, but it is now in force, for we just received the stamp on going to press. Tax 50c per ton.

1910. 51 x 29. Lithographed. Double line border. Value in pounds in table at top. Year and signature of M. A. Scovell in scroll end tablet in center, "Ky. Agriculture Experiment Station" underneath of central tablet. Wove paper, perforated 11½.

1	100 lbs.	black on white
2	125 lbs.	black on buff

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LOUISIANA

COTTON

In 1866, stamps with the value of 50c and $1.00 were prepared but were never issued. The design represented negroes cultivating cotton. They can be considered simply as essays.

LOTTERY

Law went into effect Feb. 28, 1866. Law repealed Aug. 11, 1869. Tax 5 per centum of the value of the ticket. The stamp was affixed to the ticket.

1866. 23 x 28. Lithographed, Masonic emblem in center, "Auditor" above "Lottery Stamp" below. White wove paper, imperforated.

	1	5c	blue
	2	7½c	"
	3	12½c	"

1867 23 x 28. Lithographed. Similar design as last, except center has Coat of Arms of State. White wove paper, imperforated.

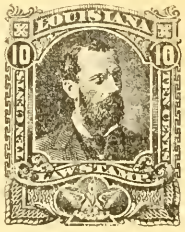
	4	7½c	green
	5	12½c	"

NEW ORLEANS

LAW STAMPS

Law went into effect April 10, 1880.

These stamps have generally been listed and known as Louisiana State revenues, while in fact they were issued for the payment of Court fees in the Parish of Orleans and in the City of New Orleans. Printed by American Bank Note Co.



1880. 24 x 30. Engraved. Inscription "Louisiana Law Stamp." The four low values have the profile of Governor Louis A. Wiltz, while the three high values have that of Chief Justice E. Bermudez. White wove paper, perforated 12.

1	5c	vermilion
2	10c	brown
3	25c	green
4	50c	blue
5	$1.00	yellow brown
6	2.50	magenta
7	5.00	black

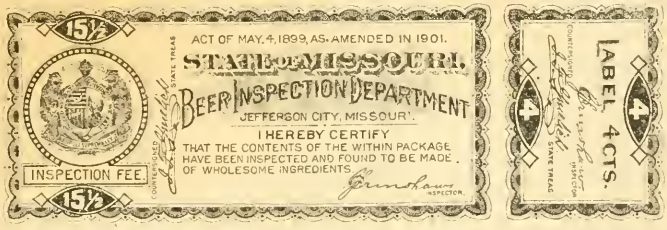
MISSOURI

BEER INSPECTION

Law went into effect in 1901, and is still in force.

The law divided the tax into two parts, one being an inspection fee at the rate of ½c per gallon, and the other a labeling fee of 4c per barrel. The two stamps are joined together and used as one, although each has a separate border and each has the signatures of the Inspector and the State Treasurer. The first set was prepared for barrels containing 32 gallons, but it was soon found that the Missouri brewers were using the 31-gallon barrel, hence a change was made in the value expressed on the inspection stamp. The term of office of the Inspector and the State Treasurer were as follows:

Inspector		State Treasurer	
G. Y. Crenshaw,	1899-1907	R. P. Williams,	1901-1905
Ernest Marshall,	1907-19—	J. F. Gmelich,	1905-1909
		James Cowgill,	1909-1913



Reduced in Size

1901. 145 x 47. Lithographed design with scalloped border. Seal of State at left, with figures of value of inspection fee above and below. At right of seal in two lines, "State of Missouri Beer Inspection Department," with certificate below. Signature "G. Y. Crenshaw," Inspector, and "R. P. Williams, State Treasurer. Label at right with similar border, with value at each side. Signature also appears on label. The stamp with no value expressed is without label and is used on beer sent out of the State. Various colored papers, rouletted 6½.

1	no value	black on white	
2	2c + ½c	?	?
3	4c + 1c	black on blue	
4	8c + 2c	black on green	
5	16c + 4c	black on salmon	

1905. 145 x 47. Same design. Figures of value changed to represent tax on 31 gallons to the barrel. Signatures "G. Y. Crenshaw," Inspector, and "J. F. Gmelich," State Treasurer. Same paper, rouletted 6½.

6	no value	?	on ?
7	1 15-16c + ½c	?	on ?
8	3 7-8c + 1c	black on blue	
9	7 3-4c + 2c	black on green	
10	15 1-2c + 4c	black on salmon	

1907. 145 x 47. Same as 1905. Signatures "Ernest Marshall," Inspector and, "J. F. Gmelich," State Treasurer. Same paper, rouletted 6½.

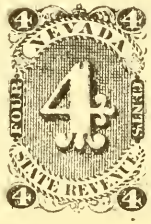
11	no value	?	on ?
12	1 15-16c + ½c	?	on ?
13	3 7-8c + 1c	black on blue	
14	7 3-4c + 2c	black on green	
15	15 1-2c + 4c	black on salmon	

It has been very difficult to secure information in regard to these stamps. We note that "James Cowgill" was elected State Treasurer for the term from Jan. 1, 1909, to 1913, and presume there is a set containing his signature, but have been unable to verify the assumption.

NEVADA

GENERAL REVENUES

Law went into effect May, 1865. Law repealed Feb. 21, 1873. Tax upon various commercial and legal papers.



1865. 20 x 29. Lithographed. "Nevada" above, "State Revenue" below, figure of value in center. The general makeup of each value differs. Imperforated. A thick white wove paper. B, medium white wove paper. C, Buff wove paper.

1 Doz. Pint Lots, 1⅗c each...

2 Doz. Pint Lots, 2⅕c each...

3 Doz. Pint Lots, 2⅕c each...

2 Doz. Quart Lots, 3⅖c each..

10 Doz. Pint Lots, 8 c each...

6 Doz. Quart Lots, 9⅕c each..

⅛ Bbl. Lots, 2 7/16c each .....

¼ Bbl. Lots, 4⅞c each.....

½ Bbl. Lots, 9¾c each.....

1 Bbl. Lots, 19½c each.....

			A	B	C
1	2c	orange (single star)		x	
2	2c	orange (single star retouched)		x	
3	4c	carmine		x	
4	5c	green	x	x	
5	10c	blue		x	
6	25c	carmine		x	
7	50c	violet brown	x	x	
8	$1.00	carmine		x	
9	5.00	red brown		x	x
10	10.00	brown		x	x
11	20.00	violet		x	x

The shades of all values are numerous, therefore we have left them to the specialist to name. The 2c single star and 4c were printed in sheets of 80. The $10.00 and $20.00 in sheets of 20, while all other values in sheets of 100. Lithographed by Button & Co., of San Francisco, Cal.

1865. 20 x 29. Same as above rouletted. A, rouletted 16 to 18. B, rouletted 10. C, rouletted compound 10 by 18.

			A	B	C
12	2c	orange (single star)	x		
13	2c	orange (double star)	x	x	
14	5c	green	x	x	x
15	10c	blue		x	
16	25c	carmine	x	x	x
17	50c	violet brown	x	x	
18	$1.00	carmine		x	
19	5.00	red brown		x	

The paper used for these stamps contains a shield design watermark, a portion of which may be found in some of the stamps.

NEW YORK

STOCK TRANSFERS

Law passed June, 1905, and is still in force.

Tax 2c on each $100.00 of face value of stock or fractional part thereof.

1905. 24 x 32. Engraved. New York State Seal in center, surmounted by "State of New York Stock Transfer Tax," value below.

White wove paper. A, rouletted 11. B, imperforated.

			A	B
1	2c	black	x	x
2	4c	red brown	x	
3	10c	green	x	x
4	20c	orange	x	x
	a	(coarse impression)	x	
	b	(pelure paper)	x	
5	50c	brown (single line corners)	x	x
	a	(double impression)	x	
6	50c	brown (double line corners)	x	
7	$1.00	blue	x	
	a	(double impression)	x	
8	2.00	rose (double line numeral)	x	
	a	(imperforated vertically)	x	
9	2.00	rose (single line numeral)	x	
10	2.00	rose (double line corners)	x	
11	10.00	deep violet	x	
12	20.00	olive	x	

1906. 24 32. Same design as last, with numerals of value surcharged. Watermarked "State of New York Stock Transfer Tax." Over printed gelatinous colorless lozenge.

A, perforated. B, imperforated.

			A	B
13	2c	bluish black	x	
14	2c	greenish black	x	x
15	4c	red brown	x	x
16	10c	green	x	
	a	(without surcharge)	x	x
	b	(inverted surcharge)	x	
17	20c	orange	x	x
	a	(without surcharge)	x	x
	b	(imperforated horizontally)	x	
18	50c	brown	x	
19	$1.00	blue (fancy numerals)	x	
	a	(double impression)	x	
20	1.00	blue (plain numerals)	x	x
	a	(red surcharge)	x	
22	2.00	rose (green surcharge)	x	
	a	(without surcharge)	x	
23	10.00	violet	x	
24	20.00	olive	x	

There are two types of surcharge in the 2c and $2.00 values. In one the ball of the 2 is larger than in the other. They are found on the same sheet.

1907. 23 x 30. Similar to last design, except "Stock Transfer Tax" is in two straight lines under State Seal, with two numerals of value below. Watermarked with Grecian border design. Surcharge and overprint same as previous issue. Perforated.

25	2c	red brown
26	4c	lilac
27	10c	blue
28	20c	steel blue
29	50c	red orange
30	$1.00	bright rose
31	2.00	green
32	10.00	lilac
33	20.00	olive

1908. 23 x 30. Same design as last issue. Surcharge in red multiple numerals. Same watermark. Overprint geletinous wavy lines, perforated.

34	2c	red brown
35	2c	brown
36	4c	lilac
37	10c	ultramarine
38	20c	steel blue
39	50c	orange
40	$1.00	bright rose
41	2.00	green

1909. 23 x 30. Same as last, except surcharge in green multiple numerals, perforated.

42	2c	brown
43	20c	steel blue
44	50c	orange
45	$1.00	bright rose

There are many shades of the first issue and a few shades of the later issue, which we do not list.

PHARMACISTS' LIQUOR STAMP

Law went into effect May 8, 1903. Law repealed June 4, 1905. Tax 10c upon 1 pint or less of liquor sold by druggists.

1903. 127 x 19. Lithographed. New York State Seal in center, "Sale No." at left. "Series of 1903" at right, "Excise Tax" below center. White wove paper, rouletted 7

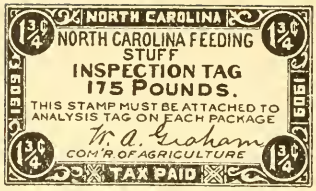
1	10c	black	Series A, B, E.

NORTH CAROLINA

FEED STUFF

Law went into effect Feb. 13, 1909, and is still in force.

Tax 20c per ton. Signature of W. A. Graham appears on all stamps as Commissioner of Agriculture.



1909. 42 x 25. Lithographed. Border design with "North Carolina" at top. "Tax Paid" at bottom, "1909" at both sides. Value in circles in each corner, inspection in center. Orange yellow wove paper, rouletted 4.

1	¼c	25 lbs.	violet	on orange yellow
2	½c	50 lbs.	orange	" " "
3	¾c	75 lbs.	green	" " "
		a, imperforated horizontally		
4	1c	100 lbs.	brown	on orange yellow
		a, imperforated horizontally		
5	1¼c	125 lbs.	carmine	on orange yellow
6	1½c	150 lbs.	lt. blue	" " "
7	1¾c	175 lbs.	black	" " "
8	2c	200 lbs.	dk. blue	" " "

There does not appear to be many shades of these stamps except in the 1c value, which runs from dark brown to light bistre. The paper also has two shades, one being much deeper than the other. We have seen no stamps bearing the date 1910, and believe the above set is still in use.

ILLUMINATING OILS

Law went into effect July 1, 1909, and is still in force.

Tax rate ½c per gallon. Signature of W. A. Graham, Commissioner, on each stamp.

1909. 226 x 98. Large lithographed stamp with border. "Department of Agriculture" in curved line at top, with "Raleigh, North Carolina," under, "Tax Paid" in light background letters with value in gallons across. Value in upper right corner and control number in upper left corner. The control number is in carmine on all stamps.

Various colored wove papers, imperforated.

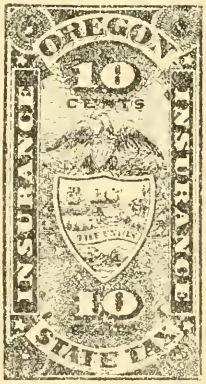
1	1c	2 gals.	black on white
2	5c	10 gals.	" " pale blue
3	10c	20 gals.	" " pale pink
4	23c	46 gals.	" " slate brown
5	26c	52 gals.	" " rose pink
6	50c	100 gals.	" " orange yellow
7	$2.50	500 gals.	carmine on white
8	5.00	1000 gals.	black on deep blue
9	25.00	5000 gals.	" " light green

Most of the stamps show a part of the papermaker's watermark, while some show no watermark at all.

OREGON

Insurance

Law approved Oct. 24, 1870. Law repealed Feb. 25, 1887. Tax rate is as follows: Premium less than $10.00=10c; premium over $10 and less than $20.00=20c; premium over $20.00 and less than $50.00=50c; premium over $50.00 and less than $100.00=$1.00. On all sums over $100.00 the additional rate of 17% was charged. The stamps of the issue of 1870 and 72 were lithographed and printed by A. L. Bancroft & Co., of San Francisco, Cal., while those of the 1873 issue were made by A. Anderson & Co., of Portland, Ore.



1870. 27 x 51. Lithographed. Eagle with shield on breast, mounted on larger shield containing seal of Oregon. On each side word "Insurance," above the eagle "Oregon," below seal "State Tax," value above and below. The shield on the eagle's breast points to the left of the center of the shield below. Steamer is headed to left. White wove paper, imperforated.

1	10c	brown
2	20c	yellow green
3	50c	blue
4	$1.00	carmine
5	1.00	blue (error)

No. 5 was caused by a transfer of the design of the $1.00 stamp in the plate of the 50c, and was printed in the color of the 50c. But one is found in each sheet.

1870. 27 x 51. Same as last set, perforated 11 to 12½.

6	10c	brown
7	20c	yellow green
8	50c	blue
9	$1.00	carmine
10	1.00	vermillion.
11	1.00	blue (error)

(See note under first set in regard to $1.00 blue, error.)

1872. 27 x 51. Same design as last set. White wove paper, perforated 11 to 12½.

12	10c	blue green
13	20c	blue
14	50c	brown

1873. 27 x 52. Lithographed. Same general design as first issue, except that the shield on the eagle's breast is much larger and the lower point points to the *right* of the shield design below. The steamer is headed to right.

White wove thin paper, imperforated.

15	10c	brown
16	20c	yellow green
17	50c	blue
18	$1.00	carmine

1873. 27 x 52. Same as last set, perforated 11 to 12.

19	10c	brown
20	20c	green
21	50c	blue
22	$1.00	carmine
	a,	(téte béche)

1886(?). 27 x 52. Lithographed. Same as last issue, with appearance of being retouched, causing the following differences: In the 10c the space between the curved label containing the word "Oregon" and the labels containing the word "Insurance." is greater. In the 20c the shield containing the Seal of the State nearly touches the figures of value 20. In the 50c the two leg-shaped ornaments under the large shield is longer. In the $1.00 the top of the S of Insurance at right is too large. Paper is rather soft and thicker than previous issues. Perforated 11½.

23	10c	brown
24	20c	yellow green
25	50c	blue
26	$1.00	carmine

This set appeared in the year before the law was repealed, and we have never seen a used copy. It is reported that the plates of the 1873 issue were, at the time the law was repealed and are still, in the hands of private parties, and that reprints have been made. Some believe that the last set described are reprints, but we have no proof to that effect. They appear to be just as scarce as the previous issue.

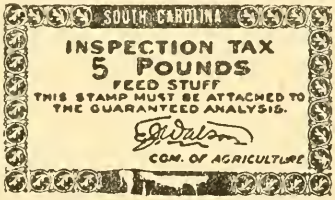
SOUTH CAROLINA

Feed Stuff

Law went into effect May 1, 1910, and is still in force.

Tax rate 25c per ton. As the law was not passed until Feb. 25, 1910, it gave the Commissioner of Agriculture only four weeks to secure stamps as required. The lithographer was hurried and many mistakes occurred, yet the stamps were delivered in proper time. The most important mistake was that wrong money values were printed in the lower border, which placed the rate of tax at 20c per ton instead of 25c. The Commissioner would not permit these stamps to go out and *all* were destroyed, the value in the lower border gouged out of the plates and a new supply printed, showing the pound value only. These stamps were used less than a month, while new plates were being made with the correct money value expressed. Another mistake is that three of the values exist téte béche.

Signature of E. J. Watson appears on all stamps.



1910, May 1st. 45 x 26. Lithographed border with "South Carolina" above and an irregular break in border below. Inscription in center giving value in pounds. White wove paper. The 5-lb. and 10-lb. are imperforated, while the other values are rouletted 7.

1	5 lbs.	black
	a, téte béche	
2	10 lbs.	black
3	25 lbs.	brown
	a, téte béche	
4	50 lbs.	black
5	75 lbs.	violet blue
6	100 lbs.	carmine
	a, téte béche	

1910. May? 42 x 24. Lithographed. Very similar in design to preceding issue but slightly smaller and the lower border contains money value. White wove paper, rouletted 7.

	7	$\frac{5}{8}$ mill	5 lbs.	violet
	8	$1\frac{1}{4}$ mill	10 lbs.	green
	9	$3\frac{1}{8}$ mill	25 lbs.	dark brown
	10	$6\frac{1}{4}$ mill	50 lbs.	black
	11	$9\frac{3}{8}$ mill	75 lbs.	violet blue
	12	$1\frac{1}{4}$c	100 lbs.	carmine

TENNESSEE

CEREAL SEED

Law went into effect June 1, 1909, and is still in force.

Tax rate 2c per bu., with clause that $\frac{1}{2}$ bu. or less, be taxed 1c. Signature of John Thompson, Commissioner, appears on all stamps.

1909. 53 x 17. Lithographed. Oval design with lines to form rectangles. "Tennessee" in upper border, value in lower border, "Cereal Seed" at top with value in bushels under. White wove paper, perforated 12.

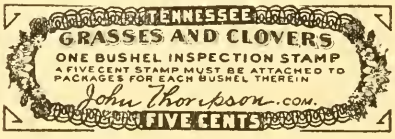
	1	1c	$\frac{1}{2}$ bu.	vermilion red
	2	2c	1 bu.	" "
	3	5c	$2\frac{1}{2}$ bu.	orange
	4	10c	5 bu.	"

Two qualities of paper used, the first being rather heavy, while those in use now are quite thin. A crescent is found under P of Package.

GRASSES AND CLOVERS

Law went into effect June 1, 1909, and is still in force.

Tax rate 5c per bu., with clause that $\frac{1}{2}$ bu. be taxed 3c and $\frac{1}{4}$ bu., or less, be taxed 2c. Signature of John Thompson, Commissioner.



1909. 53 x 17. Lithographed. Same design as for Cereal Seed with inscription "Grasses and Clovers." White wove paper, perforated 12.

1	2c	¼ bu.	green
2	3c	½ bu.	"
3	5c	1 bu.	"
4	10c	2 bu.	"
5	12½c	2½ bu.	"
6	35c	7 bu.	"

As in the Cereal Seed, these stamps were printed on both thick and thin paper and have the crescent.

Feed Stuff

Law went into effect June 1, 1909, and is still in force.
Tax rate 20c per ton. Signature of John Thompson, Commissioner, appears on all stamps.

1909. 44 x 25. Lithographed. "Tennessee" in upper border, value in lower, value in pounds in center. White wove paper, perforated. A, with crescent. B, with star.

				A	B
1	½ mill	5 lbs.	rose		x
2	1 mill	10 lbs.	carmine	x	
3	¼c	25 lbs.	green	x	
4	½c	50 lbs.	blue	x	
5	¾c	75 lbs.	brown	x	x
6	1c	100 lbs.	black		x

The first printing was on heavy paper, while the later ones are on very thin paper. It will be noticed that some stamps contain a star above I of the Inspection, while others have a crescent below J of John. These are printer's marks, those with a star being printed by one firm, while the crescent represents another.

VIRGINIA

Feed Stuff

Law went into effect March 11, 1908, and is still in force.
Tax rate 15c per ton. Signature of W. D. Saunders, Dairy and Food Commissioner, appear on all feed stuff stamps.

1909. 42 x 25. Lithographed design with value in four angles. Virginia at top, "Tax Paid" below, 1909 at each side, value in pounds in center. White wove paper, rouletted 7.

	1	3-16c	25 lbs.	ultramarine
	2	3-8c	50 lbs.	carmine
	3	3-4c	100 lbs.	black
	4	1 1-20c	140 lbs.	brown
	5	1 1-8c	150 lbs.	green
	6	1 3-16c	175 lbs.	yellow

1910. 42 x 25. Same as last set, dated at sides 1910, rouletted 7.

	7	3-16c	25 lbs.	ultramarine
	8	3-8c	50 lbs.	carmine
	9	3-4c	100 lbs.	black
	10	1 1-20c	140 lbs.	brown
	11	1 1-8c	150 lbs.	green
	12	1 3-16c	175 lbs.	yellow

We have been unable to learn whether a set of stamps were issued for 1908, the year in which the law went into effect, or not.

SEALS

Law went into effect July 1, 1900, and is still in force. Tax of $1.00 upon seals used upon documents going out of the state.

1900. 41 x 41. Engraved design with seal of state in center. No value expressed. Used copies have the impressed seal of some officer. White wove paper, rouletted 7.

 1 no value ($1.00) black.

1904. 41 x 41. Same as last, perforated 12.

2 no value ($1.00) black

Dallas Texas
Feb. 17 – 1913

Dear Will

I am re-vising the list of Missouri Beer stamps and wish you would send me a list of all that you have in your collection. Full sets of each signature do not exist While in St Louis I got some information which were very valuable to me yet there were some things that I could not find out.

The "No Value" stamp was for beer. ~~[illegible]~~ sent out of the state and they have never been issued with any other signature except Crenshaw & Williams. These are still in use. So you see

Nos 6 + 11 in Revenue book does not exist.

The 3/5¢ + 1¢ does not exist except with Crenshaw + Williams.

If you will send me a list of yours as soon as possible I will complete my lists and send you the revised.

Sometime when you get a chance wish you would send me a list of what you have of all the New State revenues you have and I well see what I now have that you need. It is impossible for me to carry it in my mind.

Accept the Mo. Option stamp with Compliments. The one with Wilder signature was never placed in use but are interesting as only a limited number was marked "sample" and given away. I have

ther copies and know that you and John has copies also some others.

Hope to hear from you soon.

J. D. Bartlett
728 Cantegrue St
Dallas Texas.

P.S Two Coal Oil & Gasoline stamps exist - in 3 issues. and maybe more. I saw them in sheets but could not get them. There also exists "No value", certificate in both Coal Oil & Gasoline for oil sent out of state.

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